THE HONOURABLE SRI JUSTICE J. CHELAMESWAR
AND
THE HONOURABLE SRI JUSTICE D. APPA RAO

W.P. NO. 14733 of 2006

Dated: 20.07.2006

Between:-

M/s A.H. Furnishings, a registered Partnership concern bearing Sop. No. 5-4-790/C/3&4, beside Metro Foot wear, Station Road, Abids, Hyderabad, represented by its Managing Partner Mr. Mohd. Shahbuddin Layeeq, s/o late Gulam Dastagir Rafiq aged about 42 years, occ: Business, R/o Flat No. 3sB, 3rd floor, Reliance Estate, Hill Top Colony, Erram Manzil, Hyderabad

…PETITIONER

AND

The Government of A.P. represented by its Principal Secretary, Commercial Tax Dept. Secretariat buildings, Hyderabad and 2 others.

…

RESPONDENTS.

THE HONOURABLE SRI JUSTICE J. CHELAMESWAR
AND
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O R D E R (Per Hon'ble Sri Justice J. Chelameswar)

This writ petition is filed with the prayer as follows:-

"….this Hon'ble Court may be pleased to issue a writ, order or direction, one more particularly in the nature of a writ of Certiorari.

i) By determining the distinguishing factors between cloth and curtain declare that petitioner as entitled for the exemption envisaged in entry 45 Schedule 1.

ii) Calling for the records relating to the assessment order of the 3rd respondent, Form VAT 305, dated 8.6.2006. C.T.O.s M.J. Market Circle and the same as being illegal, arbitrary, unconstitutional and contrary to the provisions of APVAT Act, 2005 and retain exemption granted in entry 45 Schedule 1."

The impugned order of the 3rd respondent is an appealable order under Section 31 of Andhra Pradesh Value Added Tax Act, 2005.

In the circumstances, we do not see any reason to entertain this writ petition.

The writ petition is, accordingly, dismissed at the stage of admission.

The petitioner is at liberty to prefer an appeal, if he is so advised, within a period of one week from today, and if such an order is presented, the respondents shall entertain the appeal without raising any question of limitation.

Office is directed to return the original impugned order on an appropriate application to enable the petitioner to file appeal.

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J.

CHELAMESWAR,J

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D. APPARAO,

J

20th July, 2006
vp